

## CHAPTER 1

### GENERAL

#### 1-1. **REFERENCES:**

- a. USFK Reg 690-1, Civilian Personnel, Regulations and Procedures - Korean Nationals, dated 4 October 1994, and its interim changes.
- b. DoD 7000.14-R, Financial Management Regulation, Volume 8, Civilian Pay Policy and Procedures, updated December 2006.
- c. 175th FMC, July 06, subject: Policies and Procedures for Preparation of Time and Attendance Reports for Korean National (KN) and Korean Service Corps (KSC) Employees.

1-2. **PURPOSE:** This Standard Operating Procedures (SOP) prescribe policies and procedures for preparing, maintaining, certifying, and transmitting Korean National Employee's Time and Attendance (T&A) Report under the KNPAY Time and Attendance Module (KTAM).

1-3. **APPLICABILITY:** This SOP applies to certifying officers/supervisors and timekeepers for appropriated funds KN/KSC employees serviced by the KN Pay Division, Centralized Pay and Accounting (CP&A), 175th Financial Management Center (FMC). This does not apply to non-appropriated funds employees serviced by the Central Accounting Office, 175<sup>th</sup> FMC, until further notice.

1-4. **OUTLINE OF THE KT&M:** The KTAM has three sub-modules: i.e., a timekeeper's module; a certifying officer's module; and a module for the servicing payroll office. These modules are available in the 175<sup>th</sup> Financial Management Center's homepage at: <http://175fmc.korea.army.mil>. Please visit the homepage and go to KN link (한인급여과검색) to download applicable module(s), or it will be obtained by contacting the respective Information Management Office (IMO). Chapter 4 provides detailed instructions and trouble-shooting/POCs.

- a. The timekeeper's module is designed for the timekeeper to enter daily hours (i.e., worked and/or leave hours taken) for all assigned employees, and creates a T&A data file for export to the appropriate certifying officer for his/her review, certification, and transmission to KNPS. Chapter 2 provides detailed information.
- b. The certifying officer's module is designed for authorized certifying officer to review, certify, and transmit the imported T&A data from timekeeper(s) to KNPS for computation. Chapter 3 provides detailed information. To transmit the T&A data by an authorized certifying officer, the servicing payroll office must setup a database for the authorized certifying officer based on a delegation of authority letter. More information for the delegation of authority, see paragraph 1-5 below.
- c. The payroll office module is designed for the servicing payroll office to review, perform cross-checks, and upload the transmitted T&A data to the main KNPS for payroll processing.

#### 1-5. **CERTIFICATION AND SUBSTANTIATION:**

- a. All activity managers/directors/commanders must provide their servicing payroll office with a delegation of authority letter that lists the individuals authorized to certify T&A reports. Changes to the list of individuals authorized to certify T&A reports will require updating (adding/deleting required individuals) the delegation of authority and providing a copy to the servicing payroll office. When an individual

designated as a certifying official is absent, delegation of authority should list an alternate certifying officer. When the DEROS for either the certifying or approving official is about to expire, a new delegation of authority letter must be completed and submitted to the payroll office.

b. Based on the letters, the servicing payroll office will maintain the database on the KNPS, so that the transmitted T&A data by the authorized individual can be accepted by the KNPS, otherwise, it will reject.

c. The delegation of authority letter requires the individual's information to include: 1) Name; 2) Rank/Grade; 3) Identification numbers (ID No.); 4) DEROS' for certifying officers and approving official; 5) Signature; 6) Payroll numbers for KN employees; 7) E-mail address; and 8) telephone number. (Note for Identification numbers (ID No): For US citizens, use the last four digits of SSN, and for KN employees, use the individual's 6 digits of the payroll account number). See the letter format and sample at Appendix C.

(1) The "ID No" will be used as a key element to allow T&A data to flow from the certifying officer to the KN Pay servers.

(2) DEROS' for certifying officers and approving officials will be used as another control mechanism to require updates to the delegation of authority letter.

1-6. **FORMS AND DOCUMENTATION**: Following forms/documents will be retained by the activity with exceptions as noted.

a. Following forms/documents will be retained by the activity.

(1) Korean Employee Time Sheet generated/signed by the certifying officer.

(2) OPM Form 71, Request for Leave or Approved Absence used for annual and/or sick leave and compensatory leave. This form will be used as a source of documentation for the leave entries on T&A report. If this form is not used, it will require the employee's initial on the T&A report to support the entries for which the leave requested was taken.

(3) Medical certificates associated with sick leave.

(4) DA Form 5172-R, Request, Authorization and Report of Overtime used for approving work hours for overtime, holiday, night differential and extended workweek. Approval for overtime and night differential is not required when this premium pay is necessary due to employees' tours of duty.

b. Following forms/documents will be forwarded to arrive at the KN Pay Division no later than the last day of a month. A copy will be retained in the activity.

(1) Corrected T&A Report. If any T&A reports (which have been processed for payments) require correction(s), then the certifying officer should submit a copy of the corrected T&A report(s) generated by the certifying officer's module, and forward the hard-copy to the servicing payroll office for adjustments as necessary. The corrected T&A report should be marked as "CORRECTED T&A REPORT" at the top of the form. Enter correct data in the area that was reported incorrectly. The remaining area should be exactly the same as shown on the T&A report originally transmitted. Errors in posting will be corrected by drawing a single line through the incorrect entry and posting the correct data. Erasures, ink eradicators, and covering fluids are prohibited. The certifying officer will initial all corrections made on the T&A reports.

(2) T&A reports for separated/deceased employees. The hard-copy T&A report(s) for separated/deceased employees (whose last duty day falls on or before 27<sup>th</sup> day of the month) will be

generated by the module, and forwarded to the servicing payroll office immediately following the last duty day. Prompt submission of the reports will enable the payroll office to process the final payment in a timely manner. This T&A report will be a provisional copy to use for calculation of the employee's final pay, however, T&A data for these employees still needs to be transmitted along with other normal employees for the month.

(3) OPM Form 71 for advance annual and sick leave approved IAW USFK Reg 690-1, paragraphs 7-5k and 7-6g.

(4) A statement signed by the supervisor for supporting payment of remote area allowance to eligible employees IAW USFK Reg 690-1, para 8-14c.

1-7. **RETENTION OF RECORDS:** Employing activities shall establish a uniform practice to be followed as to the locations at which the time and attendance reports and related supporting documentation are to be maintained. These documents may be retained at the timekeepers' offices, or sent to a designated storage location, and must be kept available for audit, or for 6 years, whichever occurs first, IAW paragraph 0207, DoD Financial Management Regulation, Volume 8, Chapter 2, amended on March 2006. It is requested that each activity/organization establishes a uniform practice to be followed as to the locations, as necessary, and maintains the documentation on file for future reference.

1-8. **ESTABLISHMENT OF WORKWEEK:**

a. Administrative workweek. Seven consecutive calendar days constitute an administrative workweek. The administrative workweek begins at 0001 hours on Sunday and ends at 2400 hours on the following Saturday. The calendar day on which a shift begins is considered the day of duty for that day even though the work schedule extends into the next calendar day or into the following administrative workweek.

b. Tours of Duty. Tours of duty that are outside the regular tour of duty (i.e., alternate tours of duty, special tours of duty, flexible daily tours of duty, and compressed work schedules) will be established in accordance with USFK Reg 690-1, Chapter 6.

c. Supervisors must be familiar with the tours of duty authorized for their employees and examine time sheets to ensure compliance. Documents authorizing employee tour lengths or work schedules will be maintained by the activities. T&A reports will be prepared based on actual hours worked and/or approved leave taken.

1-9. **PREPARATION OF T&A REPORTS:** The T&A Report (titled as Korean Employee Time Sheet) will be completed each pay period to record employees' T&A data, and will be certified by the appropriate official. Chapter 5 provides general guidance for preparation of T&A reports, T&A codes, and detailed instructions along with samples per T&A code for normal employees. For CWS employees, appendix A and B provide detailed instructions along with samples for reporting T&A data for those employees under 4-10 CWS and 5-4/9 CWS respectively. It provides detailed instructions only for reporting hours of annual/sick leave, overtime, and holidays that will apply to CWS employees.

1-10. **SUBMISSION OF T&A DATA/REPORTS:** T&A data/reports should be transmitted to the applicable servicing payroll office to arrive NLT close of business (COB) of the second workday following the end of the pay period. Earlier dates will be announced by the servicing payroll office when holidays occur during the T&A input period, and/or it is not practical to operate without an early cutoff. Late T&A reports will result in no payment(s) during the pay cycle. Retroactive payments will be made during the subsequent pay cycle. The certifying officer should ensure that required financial data are securely forwarded on time. The mailing address and POCs of the KN Pay Division is:

Mailing Address:

Director, 175<sup>th</sup> Financial Management Center  
ATTN: EANC-FMC-CPA-FN  
Unit #15300  
APO AP 96205-5300

Telephone Numbers (DSN):

Seoul Area	723-6352
2ID/Uijongbu/Cp Humphreys Area	723-6140
Taegu/Pusan Area	723-6528
Korean Service Corps Employees	723-7132

Fax numbers (DSN): 723-9150 / 723-9309